

STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL

NOTICE OF NOVEMBER 16-30, 2015 PREHEARING GENERAL CALL AND ORDER OF
PROCEDURE

To the parties in the cases listed below:

Please be advised that the cases listed on the attachment have been placed on a two-week Prehearing General Call commencing November 16, 2015. The prehearing conferences will be conducted in the Tribunal's office at the Ottawa Building, 611 W Ottawa, 2nd Floor, Lansing Michigan, unless otherwise notified. Parties will be notified at least one week before they are scheduled to appear and scheduling will not necessarily occur in the order in which the cases are listed below.

Parties are required to submit a valuation disclosure or written notification that no valuation disclosure is required by the dates indicated herein. A "valuation disclosure" is defined as documentary or other tangible evidence in a property tax proceeding that a party relies upon in support of the party's contention as to the true cash value of the subject property or any portion thereof and contains the party's value conclusion and data, valuation methodology, analysis or reasoning, as provided by TTR 237.

IT IS ORDERED that the parties shall:

- a. If no valuation disclosure is required, notify the Tribunal and the opposing parties in writing within 21 days of entry of this Order that no valuation disclosure is being filed. The notice shall indicate the reason or reasons why no valuation disclosure is required (i.e., exemption claim, etc.).
- b. If a valuation disclosure is required, file and exchange their valuation disclosures by September 16, 2015. Valuation disclosures will not be admitted into evidence unless disclosed and furnished in accordance with this Order (even though admissible) except upon a finding of good cause by the Tribunal.

IT IS FURTHER ORDERED that the parties shall file and exchange their Prehearing Statements by September 16, 2015. Witnesses will not be allowed to testify unless disclosed in the Prehearing Statement and the Prehearing Statement is furnished in accordance with this Order except upon a finding of good cause by the Tribunal. Failure to file the Prehearing Statement will result in holding a party or parties in default, as provided by TTR 237.

IT IS FURTHER ORDERED that "Pre-Valuation Disclosure" discovery is CLOSED on September 16, 2015, which means all discovery has been requested, all motions to compel have been filed and resolved, and all requested or ordered discovery has been exchanged by that date. Discovery relative to the valuation disclosure prepared for purposes of litigating this case or the valuation expert that prepared that valuation disclosure is not permitted during "Pre-Valuation Disclosure" discovery.

IT IS FURTHER ORDERED that "Post-Valuation Disclosure" discovery is CLOSED on November 16, 2015, which means all discovery has been requested, all motions to compel have been filed and resolved, and all requested or ordered discovery has been exchanged by that date. "Post-Valuation Disclosure" discovery is limited to the opposing party's valuation disclosure, the opposing party's valuation expert, and the witnesses identified on the opposing party's Prehearing Statement.

IT IS FURTHER ORDERED that a case listed on this call that is not scheduled for a date certain Prehearing Conference during the time frame indicated above may be scheduled for a date certain Prehearing Conference at any time subsequent to the completion date for this Prehearing General Call. Parties will, however, be notified in writing approximately one week before they are scheduled to appear.

Americans with Disabilities Act: All hearings are conducted in a barrier free location and are in compliance with the 1990 Americans with Disabilities Act. A disabled individual requiring accommodation(s) for effective participation in a hearing, including accessible documentation, can file a request with the Michigan Tax Tribunal. To ensure the availability of accommodations, a request should be made in writing within five (5) days of the date of the Notice of Hearing. You can call the Tribunal at (517) 373-4400 should you have any questions. If the Tribunal cannot process the accommodation request prior to the administrative hearing, the requesting party may request an adjournment.

By: 

Steven H. Lasher, Tribunal Chair

Entered: February 3, 2015

CASE NO.	DOCKET NO.	PETITIONER	RESPONDENT
1	0450493	LOWE'S HOME CENTER INC (1121)	CITY OF GRANDVILLE